red ink as "Gazetted Officers T.A. Bill" so as to distinguish between the claims of Gazetted Officers and Non-gazetted Officers.

(2) There should be only one bill for a month in respect of the T.A. claims of all the Non-gazetted Officers of an office, debitable to a particular "Minor Head of Account."

(3) The Treasury Officers should return the T. A. bills of those offices, wheer theT.A. claims of Gazetted Officers and Non-gazetted Officers are clubbed together.

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Circular dated 13th April 1951.

To

All Treasury Officers.

Subject :—Transfer of the Accounts and Departmental Audit Work of the Electrical Department to the Chief Electrical Engineer of the Mysore Government---Changes in Treasury Accounts —Instructions issued.

No. 24—T.M. With immediate effect, the Electrical Audit and Accounts Office under the Auditor will cease to be a sub-audit office under the Accountant-General. The Accounts organisation will be transferred intact to the Chief Electrical Engineer. The Auditor will henceforth be known as Chief Accounts Officer, Electrical Department, and he will work under the Chief Electrical Engineer.

The following changes will come into effect from 1st April 1951 :—

1. The transactions of the Electrical Department which were hitherto being accounted for under the head "36. Remittances, Electrical Department" will now be accounted for under "S. Remittances—Miscellaneous Remittances—(c) Remittances of the Electrical Department". The detailed heads that will be operated upon at the Treasury are (1) Payments into Treasuries and Banks by the Electrical Department, and (2) Cheques on Treasuries.

Item (1) will accommodate amounts collected by the Sectional Officers of the Electrical Department and remitted into treasuries. Detailed schedules showing the amounts remitted into the treasury, supported by the challans should be sent to the Chief Accounts Officer, Office of the Chief Electrical Engineer in Mysore, Bangalore, a copy being at the same time sent to the Accountant-General, Mysore, Bangalore, as at present.

Item (2) will accommodate payments at the Treasuries, of cheques issued by the Chief Accounts Officer, Electrical Department. In this case also, the schedules, together with the supporting 'Paid' Cheques should be sent to the Chief Accounts Officer, Electrical Department, a copy of the schedule being at the same time sent to the Accountant-General, Mysore, Bangalore, as at present.

2. The Treasury Officers are requested to honour the cheques issued by the Chief Accounts Officer, Electrical Department.

419 S. GUPTA, *Accountant-General.*

Dated 16th April 1951.

To

All Treasury Officers.

Subject :—

Re Deduction of Income-tax from interest on Government of India Securities during the financial year 1951-52.

1. The Finance Act, 1951 lays down that income-tax for the year beginning on the first day of April 1951, shall be charged at the rates specified in the schedule below :—

SCHEDULE.

In the case of every individual, Hindu Undivided Family, unregistered firm and other association of persons :—

		Rate	Surcharge
1	On the first Rs. 1,500 of total income.	Nil ...	Nil
2	On the next Rs. 3,500 of total income.	Nine pies in the rupee.	One-twentieth of the rate specified in the preceding column.
3	On the next Rs. 5,000 of total income.	One anna and nine pies in the rupee.	Do do
4	On the next Rs. 5,000 of total income.	Three annas in the rupee.	Do do
5	On the balance of total income.	Four annas in the rupee.	Do do

2. In making payment of interest on Government securities on or after the 1st April 1951, you should deduct income-tax at the mixmum rate of four annas in the rupee along with the surcharge as stated above, except in the cases where an exemption or abatement certificate, granted by an Income-tax Officer in India under the proviso to Sub-Section (3) of Section 18 of the Indian Income-tax Act, 1922, is produced. The following instructions should be followed in this connection :—

(i) Exemption certificates issued before the 1st April 1951, authorising deduction of tax at nil pies in the rupee should be accepted and acted upon Abatement certificates, if any, specifying the rates of 6, 4, 2 2/3 or 1 1/3 pies in the rupee should be treated as exemption certificate and no tax should be deducted in such cases.

(ii) No tax should be deducted in cases in which, from a certificate issued by the Income-Tax Officer or otherwise you are satisfied that the payee is a person exempt from income-tax under Section 4 (3) of the Indian Income-tax Act, 1922.

(iii) In the case of abatement certificates issued between 1st April 1939 and 31st March 1946, specifying the basic rates of 9, 15 and 24 pies in the rupee or such basic rates increased by a rate of surcharge, the basic rate only *excluding* the surcharge should be deemed to have been altered to 9, 21 and 36 pies in the rupee, respectively ; to each of such basic rates should be added a surcharge equal to one-twentieth thereof, and the tax deducted accordingly.

(iv) Abatement certificates issued after 1st April 1946, specifying rates lower than 12, 24 and 42 pies, respectively, should be deemed as if the figures 12, 24 and 42 were read as 9, 21 and 36 together with a surcharge equal to one-twentieth of each and tax deducted accordingly.

(v) Exemption or abatement certificates issued on or after the 1st April 1951 should be accepted and acted upon.

(vi) In cases of doubt the nearest Income-tax Officer should be consulted before making the deduction from interest on Government Securities.

3. Spare copies of the Circular letter are enclosed for distribution among the Sub-treasuries subordinate to you.

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Dated 23rd April 1951.

To

All Treasury Officers.

Subject :—Remittance of Railway Cash to Mysore District Treasury and withdrawals from the Banks and Treasuries.

No. T. 34—H. A. T. M. With effect from 14th April 1951 the Mysore State Railway has merged with M. & S. M. and S. I. Railways to form the Southern Railway. Pending settlement of the details of the merger in regard to remittances and withdrawal of cash, the existing procedure will continue. That is the Chief Accounts Officer and Assistant Accounts Officer issuing cheques on Treasuries and Banks will continue to do so with the change that they will sign the cheques in future as "For Chief Accounts Officer, Southern Railway (Mysore)". The Mysore District Treasury should continue to receive the Railway Cash and the Banks and Treasuries will continue to honour the Railway Cheques as heretofore.

V. K. SUBRAHMANYAM,
581 *Deputy Accountant-General.*

MISCELLANEOUS DEPARTMENT

OFFICE OF THE INSPECTOR-GENERAL OF POLICE IN MYSORE, BANGALORE.

Notification dated 6th April 1951.

No. S.C. 2—51-52. The public are hereby informed that applications for confiscated weapons from the following persons, who should hold current licenses for possessing fire-arms, will be received in this office till one week from the date of publication. Belated applications will be

rejected. Applicants desirous of endorsements should enclose postal stamps of requisite value.

1. Heirs of deceased license holders whose weapons were forfeited to Government.

2. Those whose weapons were forfeited as they did not get their licenses renewed on account of their taking part in the national struggle.

3. *Bonafide* agriculturists who want weapons for guarding their crops and livestock.

4. Those who presented their weapons to Government during the last war.

5. Government servants in essential services like the Police, Military, Revenue, Excise, etc., who require weapons for their personal safety.

6. Non-officials who are licensees and who do not come within any one of the five categories mentioned above.

Those that have already applied during the last quarter need not apply again.

G. N. NAGARAJA RAO,
Inspector-General of Police.

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OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES IN MYSORE, BANGALORE.

Notification dated 19th April 1951.

ANNEXURE 'B8'

Maximum Ex-Factory Prices of yarn packed by the Mills after 31st March 1951.

			Rs. a. p.	
2s	Waste	...	... 9 10 0	per 10 lbs.
1½s	Do	...	... 9 10 0	do
2s	Do	...	... 10 0 0	do
3s	Do	...	... 10 1 0	do
4s	Do	...	... 10 2 0	do
6s	Do	...	... 11 0 6	do
7s	Do	...	... 11 1 0	do
1½s	Coloured Mixing	...	... 9 12 0	do

Counts	Cotton	Minimum Products of counts and lea strength in lbs.	Price per 10 lbs. Single	Two-fold
1	2	3	4	5
			Rs. a. p.	Rs. a. p.
4s	Indian ...	800	12 14 6	13 12 6
6s	Do ...	800	13 2 6	14 0 6
8s	Do ...	800	13 6 6	14 4 6
10s	Do ...	800	14 5 0	15 9 6
12s	Do ...	800	11 9 0	15 13 6
14s	Do ...	1,100	16 10 0	17 14 6
16s	Do ...	1,100	17 4 0	19 2 6
18s	Do ...	1,200	18 12 0	20 13 0
20s	Do ...	1,200	19 0 0	21 3 6
22s	Do ...	1,200	19 6 0	21 13 0
24s	Do ...	1, 00	19 12 0	22 6 6
26s	Do ...	1,200	22 0 6	24 11 0
28s	Do ...	1,200	22 4 6	24 15 0
30s	Do ...	1,200	22 8 6	25 3 6
32s	Do ...	1,200	22 14 6	25 9 6
36s	Do ...	1,300	23 9 6	26 11 0
40s	Do ...	1,300	24 10 6	28 0 6
40s	Foreign African—Californian ...	1,600	40 14 0	44 4 0
42s	Do ...	1,600	41 4 0	44 12 6
44s	Do ...	1,600	41 10 0	45 5 0
60s	Foreign Giza 30 and other equivalent cottons Carded ...	1,800	71 12 0	77 4 0
60s	Foreign Giza 30 and other equivalent cottons Combed ...	2,000	79 10 6	85 2 6
60s	Foreign Egyptian Karnak/Menoufi Carded ...	2,000	81 13 0	87 5 0
60s	Foreign Egyptian Karnak/Menoufi Combed.	2,200	91 2 0	96 10 0
80s	Foreign Egyptian Karnak/Menoufi Carded ...	1,800	86 13 0	95 9 0
80s	Foreign Egyptian Karnak/Menoufi Combed ...	2,000	96 3 0	104 15 0
100s	Foreign Egyptian Karnak/Maarad Superior Combed	2,000	107 0 6	119 4 6
4s to 9s	Mixed Yarn ...	...	7 9 6	8 7 6
10s to 20s	Do ...	...	10 7 6	12 11 0
22s to 30s	Do ...	...	11 6 0	14 11 0
32s to 40s	Do ...	...	14 6 6	17 12 0
42s to 50s	Do ...	...	21 9 0	25 13 0
52s to 60s	Do ...	...	31 8 0	37 0 0
62s to 80s	Do ...	...	53 8 0	59 8 0
82s to 100s	Do ...	...	56 8 0	65 2 0

NOTE:—In the case of yarn the rounding off of the Retail Price should be to the lower half anna, that is 11·99 pies should be rounded off to 6 pies and 5·99 pies will have to be omitted altogether.

1. All prices are for grey yarn of full count (subject to standard toleranoes in count) and of the minimum count lea strength product given in column 3, full reeling in hanks packed in 10 lbs. bundles and in bales/cases.

2. Odd counts of yarn are not permitted for sale.

3. For folded yarns over two-fold add 1 anna per ply to the two-fold prices indicated.

4. For other counts (exclusive of fractional counts) the ex-factory price shall be the price specified above, for the count next below increased by:—

Three annas per count in the case of 32s to 60s (carded).
Four annas per count in the case of 60s to 80s (combed).
Five annas per count in the case of 80s to 100s (combed).

5. Cheesing and/or coning charges including case packing ... Rs. 2·0 0 per 10 lbs. up to and including 30s.
... Rs. 3·0 0 per 10 lbs. over 30s

6. Yarn supplied on beams may be charged by the supplying manufacturer at the following maximum prices.—

(a) Up to and including 20s ... At 2 annas per lb. above the ex-mill price per bundle as notified.

(b) Over 20s and up to and including 40s ... ... At 3 annas per lb. above the ex-mill price per bundle as notified.

(c) Over 40s ... ... At 4 annas per lb. above the ex-mill price per bundle as notified.

(d) Yarn delivered by a manufacturer on bobbins or in any other form will not be charged anything higher than the ceiling price or ex-mill price whichever is lower.

7. Mills who obtain not less than 75 per cent of their motive power by burning coal and/or fuel oil in their boilers will be permitted to increase the above prices of grey yarn by 2½ per cent as compensatory coal and/or fuel oil allowance rounding off the final price to the nearest half-anna.

8 *Packing.*—The above yarn prices are inclusive of charges for standard make up and packing, in securely packed bales as under starting from the inner most layer.

One layer of paper, Kraft, Wrapping (inner) or Fents.
One layer light Hessian, Fents or Chattai (Palm leaf matting).
One layer of paper, packing, waterproof.
One layer of tarpaulin (only during monsoon months).
One layer of heavy or Medium Hessian (outer).

NOTE.—Where tarpaulin is not readily available an additional layer of waterproof paper can be used.

M. K. APPAJAPPA,
Controller of Civil Supplies.

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OFFICE OF THE COMPILER, *MYSORE GAZETTE*, BANGALORE.

Notice dated 5th April 1951.

It is hereby informed for the information of the public that the subscriptions towards the supply of *Mysore Gazettes*, and publication charges in respect of private advertisements, etc., may be credited to the Treasuries of the State under new head of account "*XLV. Stationery and Printing, (1) Sale of Gazette and other Government Publications*" and the relative Treasury chellan sent to this office in future.

B. KRISHNASWAMY CHETTY,
Compiler.

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OFFICE OF THE EXAMINER, LOCAL FUND ACCOUNTS, No. 5, ALI ASKER ROAD, BANGALORE.

Notification dated 5th April 1951.

No. 2—L.F.A. It is hereby notified for the information of all concerned that the control of Local Audit work in the Food Supplies Department has been taken over by the undersigned from the Accountant-General with effect from 1st April 1951. Such control will be exercised through the Chief Accounts Officer, Food Supplies Department, who will hereafter continue to discharge the duties, functions and powers of the former Auditor and Accounting Officer with the exception of statutory and test local audit work taken over by the Accountant-General with effect from the above-mentioned date.

The subordinate offices of the former Food Accounts and Audit office will likewise continue to discharge their functions and responsibilities in regard to accounts and local audit matters under the immediate control of the Chief Accounts Officer.

The Office of the Chief Accounts Officer and of the Subordinate Accounts and Local Audit units will continue to be located in their respective premises.

The periodical accounts and other returns that were being sent to the Auditor and Accounting Officer until 31st March 1951 should in future be sent to the Chief Accounts Officer, Food Supplies Department, Revenue Survey Office, Bangalore. The books of accounts and other records may be produced before the local auditors working under the control of the Chief Accounts Officer whenever required.

D. K. SRINIVASACHAR,
Examiner, Local Fund Accounts.

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